IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 9 OF 2005

THE COMMISSIONER OF INCOME TAX ....Appellants

Versus

SALITHO ORES LTD., ...Respondents

Shri S.R.Rivankar, Advocate for the Applicant.

Coram:- R. M. LODHA &
N. A. BRITTO, JJ.

Date:- 16th August, 2005

P.C.:

Heard.

It is not in dispute that the intimation issued under Section 143(1)(a) merges in the Order passed under Section 143 (2) in the final assessment proceedings. In this view of the matter, obviously the intimation dated 25.12.89 under Section 143(1)(a) merged in the final Order under Section 143(2).

Consideration of the matter by the Tribunal cannot be faulted. No substantial question of law arises. Tax Appeal is dismissed.

R. M. LODHA, J.

N. A. BRITTO, J.